

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Washington-St. Tammany
Regional Medical Center
Louisiana Health Care Authority
State of Louisiana
Bogalusa, Louisiana

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June 11, 1997



Financial and Compliance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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REGIONAL MEDICAL CENTER
LOUISIANA HEALTH CARE AUTHORITY
STATE OF LOUISIANA
Bogalusa, Louisiana**

**Management Letter
Dated May 15, 1997**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

June 11, 1997



OFFICE OF
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May 15, 1997

**WASHINGTON-ST. TAMMANY
REGIONAL MEDICAL CENTER
LOUISIANA HEALTH CARE AUTHORITY
STATE OF LOUISIANA**
Bogalusa, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1997, we conducted certain procedures at the Washington-St. Tammany Regional Medical Center, Louisiana Health Care Authority. Our procedures included (1) a review of the medical center's internal control structure; (2) tests of financial transactions for the years ending June 30, 1997, and June 30, 1996; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1997, and June 30, 1996; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of the Washington-St. Tammany Regional Medical Center, Louisiana Health Care Authority, are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The medical center's accounts are a part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and selected medical center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. We found no matters that require disclosure in this report.

In our prior report on the Washington-St. Tammany Regional Medical Center, Louisiana Health Care Authority dated February 17, 1995, we reported findings relating to inventory controls and state property master file. These findings have been resolved by management.

This report is intended for the information and use of the medical center and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

JJS:JR:dl
[WAS-STM]